

THREATS	
REVENUES - Sewer Service and Use Charges:	
T-1	Parcel locations in the database are not accurate (users are not charged for services)
T-2	Parcel coding the sewer database is not accurate (e.g. type of business)
T-3	Flow information is not accurate
T-4	Loss adjustment factors in the database are not documented and/or appropriate
T-5	Sewer fee calculations are not accurate
T-6	Treasury is not following up on delinquent in-house invoiced accounts
T-7	The sewer billing database is vulnerable to disruption
REVENUES - Rate Structure:	
T-8	City is not in compliance with the Muni Code requirements setting sewer fees
T-9	City is not in compliance with state revenue guidelines
T-10	Rates are inappropriate, inaccurate, inequitable, excessive, or out of date
T-11	City is not in compliance with Prop 218
REVENUES - Sources of Funds	
T-12	County remitted sewer service charges are inaccurate
T-13	Pooled investment earnings (interest income) are not properly distributed among the wastewater funds
T-14	Cash balances are unnecessarily high
EXPENDITURES - Direct Expenditures:	
T-15	Allocation of department costs and direct charges to the SSUC Fund are inappropriate and/or not in compliance with Muni Code
T-16	ULFT rebate program is not needed for new installations
EXPENDITURES - Transfers:	
T-17	Transfers to other funds are inappropriate and/or not in compliance with Muni Code
T-18	Money transferred to other funds are commingled inappropriately
T-19	Interest transfers to the General Fund were unnecessarily discontinued
T-20	Overhead transfers to the General Fund do not cover General Fund costs.
EXPENDITURES - TPAC:	
T-21	Cost distributions between the City and tributary agencies do not accurately reflect actual usage
T-22	The City is paying more than its proportionate share for community relations costs and/or wastewater reduction incentive programs
FLOW OF FUNDS AND ORGANIZATIONAL RESPONSIBILITY- Complexity of Fund Accounting and Division of Responsibility:	
T-23	Funds have outlived their usefulness
T-24	Complexity of the flow of funds requires staff to spend too much time on fund accounting
T-25	Responsibility for monitoring the flow of funds is divided, too decentralized and not adequately coordinated
T-26	Organizational division of wastewater responsibilities creates operational inefficiencies (aspects of the program are organizationally misplaced)
FLOW OF FUNDS AND ORGANIZATIONAL RESPONSIBILITY - Interfund loans:	
T-27	Loans to other funds are not formally documented, recorded, authorized and/or approved
T-28	Interfund loans are not repaid
T-29	Interest on loans to other funds is not being accrued